

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

James Wycoff,

Petitioner-Appellant,

v.

Wapello County Board of Review,

Respondent-Appellee.

ORDER

Docket No. 10-90-0283

Parcel No. 003+007173130724000

On August 26, 2011, the above captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board under Iowa Code 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellant, James Wycoff, was self-represented and requested the appeal take place without a hearing. The Wapello County Board of Review designated Wapello County Attorney Lisa Holl as its legal representative. The Appeal Board having reviewed the entire record, and being fully advised, finds:

Findings of Fact

James Wycoff, owner of an agricultural dwelling located at 13388 120th Avenue, Ottumwa, Iowa, appeals from the Wapello County Board of Review regarding his 2010 property assessment.

The subject property is a one-story, single-family agricultural dwelling. The improvements include a 1088 square-foot base with no basement, and a below-normal condition rating. The improvements were built in 1948. The property record card does not include a site value or a site size, however the legal description, in part, states the site is one-acre.

The January 1, 2010, equalized assessment, on the property record card, was allocated as follows: \$43,545 in land value and \$40,590 in improvement value for a total assessment of \$84,135. However, the 2010 REAL ESTATE ASSESSMENT ROLL, dated April 15, 2010, reports a total assessment

of \$42,849, allocated as \$2259 in land value and \$40,590 in improvement value. Considering either the property record card or assessment roll, this was a change from the 2009 assessment. The property record card also notes a January 1, 2010, assessment removing the equalization which was allocated entirely to the land, resulting in the following: \$0 in land value and \$40,590 in improvement value for a total assessment of \$40,590.

Wycoff protested his assessment to the Wapello County Board of Review. On the protest, he contended his property located at 13388 120th Avenue is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b).

The equalization was removed by the Board of Review, however it is unknown if was removed prior to Wycoff's protest or as a result of his protest.

The Board of Review sent notice to Wycoff that it did not change the assessment. However, the notice was for a property located at 13522 120th Avenue, Ottumwa, Iowa, which is also owned by Wycoff. There is no notice in the record in regards to the subject property.

Wycoff then appealed to this Board. He reasserted his original claim of over-assessment and contends the correct value of the property is \$27,090, allocated as \$1500 in land value and \$25,590 in improvement value. He also commented on his appeal form that the Board of Review "mixed up" the properties he was appealing. He again noted he appealed 13388 120th Avenue, not 13522 120th Avenue.

On his protest form to the Board of Review, Wycoff makes the following comments in the space reserved for an equity claim:

| | |
|------------------------------|----------|
| Dwelling SE, NE Sec 31-73-13 | \$42,180 |
| Land SE, NE Sec 31-73-13 | \$43,545 |

We note these comments reference the subject property. Wycoff does not provide any equity comparables and we interpret this as supplemental information only and not a claim of inequity.

No other information is included with the protest. Wycoff did not request a hearing at the Board of Review.

Wycoff requested a written consideration with this Board and did not provide any new information for consideration. He did not provide any evidence of comparable saels to show his property is assessed for more than authorized by law.

The Board of Review did not offer any evidence.

We note the record is scant and what is presented is unexplained.

Based on the foregoing, we find insufficient evidence has been provided to demonstrate the subject is over-assessed.

Conclusions of Law

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value

established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

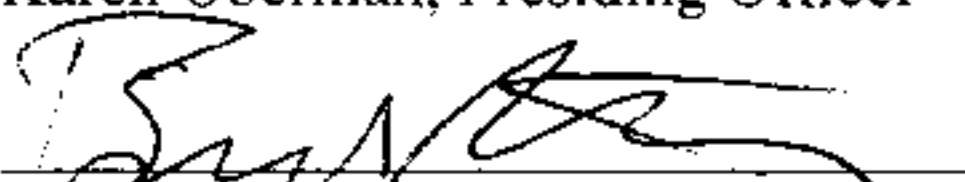
In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Wycoff did not submit any evidence of comparable sales supporting his assertion of the correct fair market value.

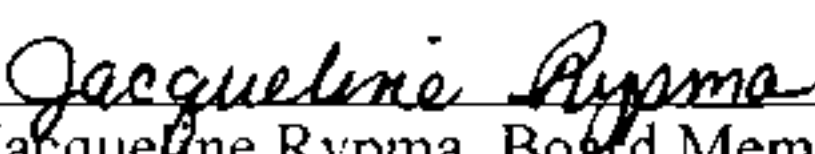
We therefore affirm the assessment of James Wycoff's property as determined by the Wapello County Board of Review, as of January 1, 2010.

THE APPEAL BOARD ORDERS the assessment of the property located at 13388 120th Avenue, Ottumwa, Iowa, of \$40,590 as of January 1, 2010, set by Wapello County Board of Review, is affirmed.

Dated this 23 day of September, 2011


Karen Oberman, Presiding Officer

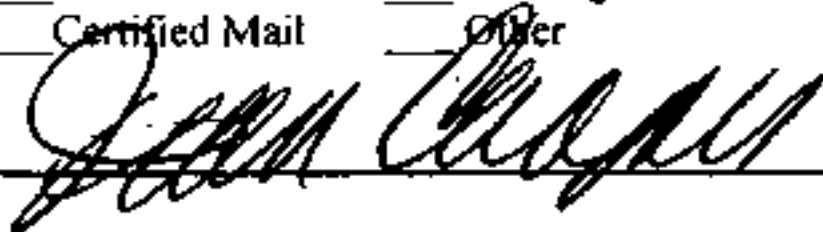

Richard Stradley, Board Chair


Jacqueline Rypma, Board Member

Cc:

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ATTORNEY FOR APPELLANT

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ATTORNEY FOR APPELLEE

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| Certificate of Service | |
| The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>9-22</u> , 2011 | |
| By: | <input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX |
| | <input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier |
| | <input type="checkbox"/> Certified Mail <input type="checkbox"/> Other |
| Signature |  |